UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORKX	
In Re: M. FABRIKANT & SONS, INC. and FABRIKANT-LEER INTERNATIONAL, LTD.	Chapter 11 Case No. 06-112737 (SMB)
Debtors	
M. FABRIKANT & SONS, INC., Plaintiff, - against -	Adv. P. No. 07-01585 (SMB) Case No.: 1:08-Civ-01982-CM (Magistrate Francis)
LONG-S JEWELERS LTD.,	
Defendant.	

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualifications or recusal, the undersigned counsel for M. Fabrikant & Sons, Inc. (a private non-governmental party) certifies that the following are corporate parents or public companies that own 10% or more of said parties stock: No such corporation exists.

Dated: East Meadow, NY March 7, 2008

LAW OFFICES OF MITCHELL J. DEVACK, PLLC

s/ Mitchell J. Devack
MITCHELL J. DEVACK (MD-8611)
Attorneys for Plaintiff
90 Merrick Avenue, Suite 500
East Meadow, NY 11554
Phone:516-794-2800
Fax: 516-794-2900

E-mail: mjd@devacklaw.com

TROUTMAN SANDERS LLP Attorneys for Debtors 405 Lexington Avenue New York, NY 10174 Phone: 212-704-6009

TO: DUANE MORRIS LLP

Attorneys for Defendant-Counterclaimant, Long-s Jewelers Ltd. 744 Broad Street, Suite 1200 Newark, NJ 07102 Attention: Joseph H. Lemkin, Esq.

HANIFY & KING, P.C.
Attorneys for Defendant-Counterclaimant,
Long-s Jewelers Ltd.
One Beacon Street, 21st Floor
Boston, MA 02108-3107
Attention: Charles R. Bennett, Jr., Esq.

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